IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SIXTEENTH DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

–

WRIT PETITION No.895 of 2006

Between:

M/s.Sarada Agro Oils Limited,

Satmari, Gaganphad, Rangareddy District,

Rep. by its Managing Director

Jagadish Sarada.

..... PETITIONER

AND

The Commercial Tax Officer,

Special Commodities Circle,

Saroornagar Circle, Hyderabad, and another.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties. With their consent, the matter is being disposed of at this stage.

The petitioner has filed an appeal against an order of assessment before the Central Sales Tax Appellate Authority, at New Delhi, without exhausting the remedies available under the Andhra Pradesh General Sales Tax Act, 1957. Along with the appeal, he filed an application for grant of stay. Petitioner's grievance in this writ petition is that in spite of the fact that the appeal and stay application are pending, a notice was issued by the first respondent on 26-12-2005 demanding the payment of disputed tax within three days.

In the meantime, we have been informed by the learned Standing Counsel for the respondents that Central Sales Tax Act, 1956 has been amended by Central Sales Tax (Amendment) Act, 2005. By virtue of the amendment carried on, it is provided that the Central Sales Tax Appellate Tribunal shall be approached by the aggrieved parties only after exhausting the remedies available under the Andhra Pradesh General Sales Tax Act, 1957, and in the appeals pending before the Central Sales Tax Appellate Tribunal, in which the Tribunal has been approached without exhausting the remedies available under the Andhra Pradesh General Sales Tax Act, 1957, the Central Sales Tax Appellate Tribunal in terms of Section 25 of Central Sales Tax (Amendment) Act, 2005, has to remit the cases back to the 'highest appellate authority of the State' under the Andhra Pradesh General Sales Tax Act, 1957. As such, it is submitted by the learned Standing Counsel that the matter will have to be transmitted by the Central Sales Tax Appellate Tribunal to the Andhra Pradesh Sales Tax Appellate Tribunal, Hyderabad.

This is a matter, which will have to be considered by the Central Sales Tax Appellate Tribunal. Petitioner is at liberty to approach the Central Sales Tax Appellate Tribunal and point out the impact of the amendment to the Central Sales Tax Act, 1956. Therefore, this writ petition is not maintainable. However, in the interest of justice, we grant three weeks time to the petitioner to approach the Central Sales Tax Appellate Tribunal. For a period of four weeks from today, coercive steps may not be taken for recovery of the amount.

Writ Petition is, accordingly, disposed of. No costs.

(Bilal Nazki, J)

16th February, 2006

(G.Chandraiah, J)

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